

CHAPTER 3. ACCOUNTABLE OFFICIALS FOR DISBURSEMENTS

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CHAPTER 3. ACCOUNTABLE OFFICIALS FOR DISBURSEMENTS

3.1 OVERVIEW.

- 3.1.1 This chapter prescribes the National Aeronautics and Space Administration's (NASA) policy for the delegation of disbursement functions to accountable officials.

3.2 POLICY.

- 3.2.1 General. The disbursing function is performed by the Department of Treasury (Treasury), Financial Management Service (FMS). Although FMS employees serve as Disbursing Officers for NASA, FMS requires the appointment of accountable officials within NASA in order to appropriately manage this function. The appointment process documents the delegation of authority from the NASA Administrator through the Agency Chief Financial Officer (CFO) and Deputy CFO, resulting in the designation of individuals in the NASA Shared Services Center (NSSC) who certify and process the payments through FMS systems.
- 3.2.2 The initial authority to expend NASA funds and to certify the disbursement of such funds through a Treasury Disbursing Officer resides with the NASA Administrator.
- 3.2.3 NASA has active designations in place for Designation Officials who are then able to designate Certifying Officers and Data Entry Officers. FMS has developed an automated system, known as the Digital Signature Storage and Verification (DSSV) system, to manage all delegations and designations of authority for disbursement-related functions. The Treasury Financial Manual (TFM), Volume I, Federal Agencies, 4-1100, "Delegations and Designations of Authority for Disbursing Functions," has detailed procedures that NASA personnel must follow in seeking, maintaining or relinquishing delegations and designations. Also, refer to Appendices A, B, and C of this chapter for the requirements for delegation and the designation process.
- 3.2.4 A delegation is a term that is used for establishing authority to appoint individuals. A valid FMS Form 2958, *Delegation of Authority*, must be on file with the FMS for each individual exercising delegation authority.

3.3 AUTHORITIES AND REFERENCES.

- 3.3.1 Disbursing Authority in the Executive Branch (31 U.S.C. § 3321)
- 3.3.2 Vouchers (31 U.S.C. § 3325)
- 3.3.3 Treasury Financial Manual (TFM), Volume I, Federal Agencies, 4- 1100, "Delegations and Designations of Authority for Disbursing Functions"
- 3.3.4 TFM, Volume I, Federal Agencies, 4-2000, "Payment Issue Disbursing Procedures"

3.4 ROLES AND RESPONSIBILITIES.

- 3.4.1 NASA Administrator shall delegate authority to the Agency CFO's designated representative, the Agency Deputy CFO (DCFO), to establish disbursing functions in NASA.
- 3.4.2 The Agency DCFO shall re-delegate authority to NSSC Director to designated officials at NSSC to perform certifying officer and data entry operator's functions through Treasury.
- 3.4.3 NSSC officials shall:
 - A. Ensure certifying officials are informed of their responsibilities and liabilities before taking certification action.
 - B. Ensure data entry operators are informed of their responsibilities before acting in that capacity.